

NACO Legislative Report



July 26, 2024

[Video Report](#)

Special Session Schedule Changes

Public [hearings](#) on the 81 bills and 24 constitutional amendments [introduced](#) during the special session will wrap up on Saturday with testimony on a series of measures based on Colorado's Taxpayer Bill of Rights. The Legislature will not meet on Monday, August 5 or Tuesday, August 6, to allow the Revenue Committee time to develop the property tax package that will be considered by the full body.

The Legislature will reconvene at 1:00 p.m. on [Wednesday](#), August 7 to take up gubernatorial confirmations and [LB4](#), a bill to appropriate funds for the costs of the special session. Floor debate on the property tax and appropriations bills that will be forwarded by the Revenue and Appropriations Committees will begin on Thursday, August 8. The Legislature may meet on Saturday, August 10 to continue debate. Late night debate is expected on August 8 and 9. See the Legislature's calendar [here](#) for the most up-to-date information.

Hearing Held on Governor's Property Tax Plan

County officials, NACO, representatives of other local governments, business owners and property taxpayers packed the Revenue Committee hearing on Tuesday to voice opposition for [LB1](#), Governor Jim Pillen's property tax proposal. His Nebraska Plan would cap increases in county and city property tax requests at zero or the percentage change in the Consumer Price Index in the previous year. Exceptions would be available for local or state emergencies, growth, new services related to public health or safety threats, and increased compensation to fill understaffed law enforcement positions. Counties could increase their property tax request authority if approved by a majority of voters at the next regularly scheduled election.

Other portions of the bill would remove 113 sales tax exemptions and create new taxes and rates on services. The existing property tax credit program would be revised to offer additional credits for school taxes paid. Schools would retain their authority to levy taxes.

The overall plan would also change the funding structure for some state agencies and programs by shifting from state General Funds to cash funds or other sources. These were introduced as [LB2](#) and [LB3](#).

Senators offered a number of alternatives promoted as property tax relief including measures to transfer ex officio clerks of the district court to the state ([LB46](#)) and to create a district attorney system under the Attorney General for prosecution of criminal matters ([LB54](#)). NACO and county officials testified in opposition to both bills.

Several bills proposed new homestead exemptions for veterans ([LB30](#)) and owner-occupied properties ([LB75](#), [LB77](#)), as well as freezes on valuations ([LB34](#), [LB72](#), [LR2CA](#), [LR24CA](#)). The Government, Military and Veterans Affairs Committee heard and advanced [LR1CA](#), a proposed constitutional amendment to require the state to

reimburse counties and other political subdivisions for new or increased programs and services adopted by the Legislature after 2024.

A full list of bills and constitutional amendments introduced during the special session can be found [here](#).

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